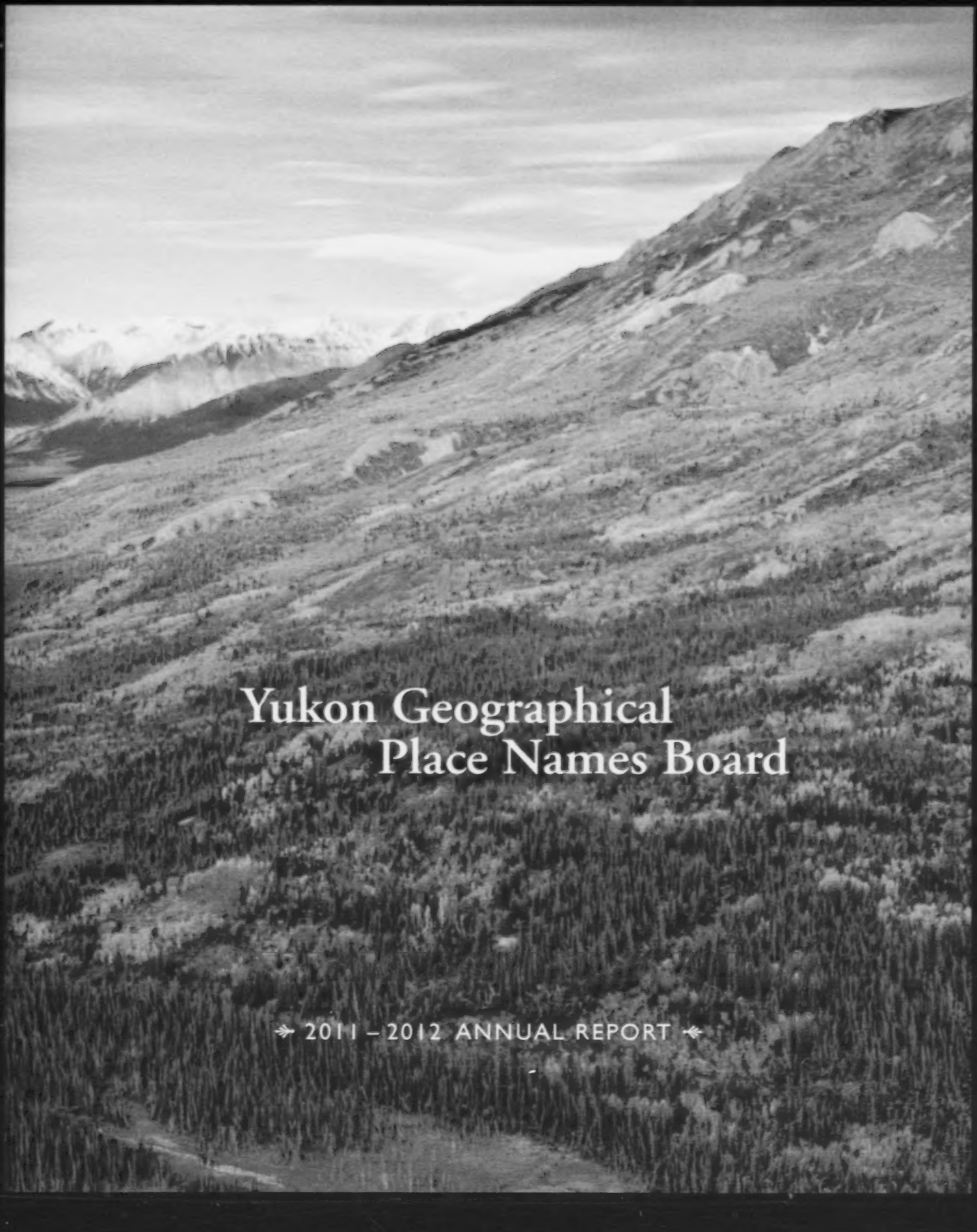


Yukon Geographical Place Names Board

2011 – 2012 ANNUAL REPORT

The names of places reflect Yukon's diverse culture, history, and landscape. Names such as Aishihik, Kusuwa and Tuchitua are just a few of the native names found on a modern map of the Yukon. Yukon First Nations named rivers, mountains, lakes and landmarks long before the first non-native explorers and settlers arrived in the territory. Names such as Gyò Cho Chù (Big Salmon River) tell where animals and fish are plentiful. Other names, such as Thechäl Mān (Sekulman Lake), 'Stone Scraper for Hides' describe artifacts, people and events. Today's Yukon First Nations still remember these names and are working to record them for future generations.

Beginning in the nineteenth century, explorers, fur traders, and prospectors came to the Yukon to trade with native people, search for gold, and explore the vast landscape, giving their own names to the land. The Danish explorer Vitus Bering was the first non-native to name a geographical feature in northwest America. Bering had entered the newly formed navy of the Russian tsar Peter the Great and in 1724 was appointed to conduct an expedition to explore the water routes between Siberia and North America. In 1741, Bering named an island lying off the coast in the proximity of a very prominent mountain. He anchored near the island on St. Elias' feast day and named the island for the saint. The dominant mountain in question was, later in the eighteenth century, given the name of the island and Mount St. Elias became one of several peaks that define the border between Canada's Yukon and the American State of Alaska.

While Bering and explorers to follow gave names to geographical features without asking the local names for places, others, such as geologist George Dawson and the Yukon's first Commissioner, William Ogilvie, recorded many native names during their years in the Yukon, including the Yuseżyu and Tatchun Rivers in central Yukon.

Many of the official names on the Yukon map today were given by non-native settlers who came to the Yukon during the Gold Rush period of the 1890s. In the area around Dawson City, Allgold, Bonanza, Eureka, and Nogold recall the successes - and failures - of the miners who came to the territory during the Klondike Gold Rush. Names such as Carcross (from Caribou Crossing), Fox Lake, and Eagle's Nest Bluff, testify to the richness of Yukon's wildlife resources. Other places, such as Five Finger Rapids on the Yukon River, Blackstone Mountain, and White River, were named for the shape, colour, and form of the land and water itself. One of the best known names of this type is Whitehorse, which took its name from the White Horse Rapids, whose foamy white crests reminded early prospectors of horses' manes. Another legend tells of a chief 's white horse drowning there.

(front and back cover) Fall scene in southwest Yukon, looking toward the head of Kaskawulsh River. The mountain at left is known as A'ąy Dhāl in Southern Tutchone and usually translated as 'Lone Mountain' in English.

(opposite) Detail of Aberdeen Canyon on the Peel River, located upstream from the mouth of Wind River. In the Gwich'in language, this impressive canyon is known as Nan Zhak Nadhadlaii, '(the place where) the river current swirls underground.'

The Origin of the *Yukon Geographical Place Names Board*

In 1897, Canada established the *Geographic Board of Canada* whose mandate was to approve official place names across the country. Interestingly, one of the motivations for establishing this board came from events happening in the Yukon, from the discovery of gold in the Klondike. Today, the successor to this Board is known as the *Geographical Names Board of Canada* (GNBC) which until recently was referred to as the *Canadian Permanent Committee on Geographical Names* (CPCGN). The GNBC is made up of 23 members representing the provinces and territories, as well as federal departments that deal with surveying, mapping, translation, archives, parks, and native affairs.

In 1986, the responsibility for naming geographical features in the Yukon was transferred from the Department of Indian and Northern Affairs to the Government of Yukon, putting geographical naming in the hands of Yukon residents for the first time. As part of this transfer the Government of Yukon established the *Yukon Geographical Names Board* (YGNB) in 1987 to undertake the job of researching and approving geographical names.

In 1995, under the *Umbrella Final Agreement*, the *Yukon Geographical Names Board* was replaced by the *Yukon Geographical Place Names Board* (YGPNB).

The Board's Responsibilities

The *Yukon Geographical Place Names Board* (YGPNB) is constituted under the *Umbrella Final Agreement* (UFA), signed by the Council of Yukon First Nations (CYFN), the Yukon Government and the Government of Canada. The Board's primary function is to consider and recommend the naming or renaming of places or features located within the Yukon with special reference to Chapter 13, Section 11 of the UFA. The Board's mandate does not include the naming or renaming of features or sites within municipal boundaries or of transportation corridors (highways and bridges).

Board Members

The Board is comprised of six Yukoners who share a common interest in developing place name policies that address all Yukoners. Three members are nominated by the Yukon Government and three by the Council of Yukon First Nations, and all serve three-year terms.

Visiting Gwich'in Elders Walter Alexie and Robert Alexie, Sr., with Board Co-Chair John Ritter. The Alexie brothers shared their intimate knowledge of Peel River place names with Board members and visitors. They have lived in the Peel River region since birth and continue to hunt and travel in their family territory around Trail River.

Board members Ron Chambers, Polly Thorp, and Monty Alfred examine Gwich'in place name maps brought to the February 2012 meeting by Ingrid Kritsch (shown) and Alestine André of the Gwich'in Social and Cultural Institute based in Yellowknife, NT. GSCI has actively documented Gwich'in place names in the Northwest Territories.

Yukon's Place Name Review Process

Initially, place name applications are submitted to the Yukon Government's *Heritage Resources Unit*, a component of Cultural Services Branch within the Department of Tourism & Culture.

Once place name applications have been received by the Yukon Government, the Yukon Toponymist is assigned with the task of establishing correct locations of proposed place name sites, ensuring that the correct spellings have been recorded on applications and verifying the reasons for place name requests. This helps to ensure that the proposed place name features are accurately located by latitude and longitude and that place names' meaning, spelling and cultural significance have been properly documented. Once the information provided on applications has been confirmed by Yukon Government staff, the applications are forwarded to the Board for review and consideration in the naming or renaming process. If the applications are considered to have merit, they are recommended to the Minister of Tourism & Culture for approval.

Processing place name applications in a timely manner is a priority of the Board. However, the speed with which place name applications are processed is dependent on a number of factors that include:

- completeness of the applications when initially submitted to the Government of Yukon - Heritage Resources Unit;
- whether the place name sites are on First Nation traditional or settlement lands, or on federal or territorial lands;
- whether the sites identified are located within parks;
- whether the locations of the sites have been accurately determined;
- whether the historical or cultural backgrounds have been given.

The status of individual place name applications is tracked by means of a *Geographical Place Names Application Process Flow Sheet (See Figure 1)*.

Umbrella Final Agreement direction to the Board

The *Umbrella Final Agreement* directs the Board in its review of place name applications as follows:

- Section 13.11.2: "When considering the naming or renaming of places or features located within the Traditional Territory of a Yukon First Nation, or when acting with a federal agency where joint jurisdiction over the naming of the place or feature exists, the *Yukon Geographical Place Names Board* shall consult with that Yukon First Nation or federal agency."
- Section 13.11.3: "A Yukon First Nation may name or rename places or geographical features on Settlement Land and such place names shall be deemed to be approved by the *Yukon Geographical Place Names Board*."
- Section 13.11.4: "Traditional aboriginal place names shall be included, to the extent practicable and in accordance with map production specifications of Canada, on revised maps of the National Topographic Series."

Canyon Creek empties into the Peel River a short distance upstream from Aberdeen Canyon. The Peel River is known as Teetl'it Gwinjik, 'headwaters river', in the Gwich'in language.

Member Profiles 2011-2012

CO-CHAIRS:

+ ROBERT LEE JACKSON, CO-CHAIR: Mr. Jackson faithfully served the Board during the period 2004-2012. He had previously worked for Yukon First Nations for over two decades. He served prominently on the national Elders Council and the Residential School Working Group. His presence on the Board will be greatly missed.

+ JOHN RITTER, CO-CHAIR: Mr. Ritter has served the Board for four consecutive terms. He is also founding Director of the Yukon Native Language Centre. As a linguist, he has worked with all Yukon languages and contributes to the spelling and pronunciation of native place names. Also crucial to the place name application process is his ability to provide the Board with translation services during consultation periods held with native elders.

MEMBERS:

+ MONTY ALFORD: Mr. Alford is a retired federal hydrographer who has lived in the Yukon for over 50 years. Mr. Alford was first appointed to the Board in 2003. With mountaineering as his avocation, he is familiar not only with the waterways of the Yukon but also with many of the mountain ranges. This extensive knowledge of Yukon geography is a great asset to the Board. Mr. Alford is the author of five books. He is a Member of the Order of Canada and a holder of the Queen's Medal.

+ RON CHAMBERS: Mr. Chambers is of Southern Tutchone, Tlingit and Scottish ancestry. He was born and raised in the Kluane area but spent his high school years in Haines, Alaska, and northern California. After graduation, he pursued his artistic interests at SAIT in Calgary. He was a Park Warden in Jasper and Kluane parks for 22 years before retiring to start his own guiding business. Ron has been a member of many boards over the years and was Deputy Chief of Champagne and Aishihik First Nations. He currently sits on the Yukon Heritage Resources Board and Yukon River Salmon Subcommittee.

+ TRACY RISPIN: Ms. Rispin was first appointed to the Board in 2007. She is a member of the Vuntut Gwitchin First Nation in Old Crow, where she currently serves as VGFN Director of Education. She is an accomplished producer of films with historical and cultural themes. She maintains a deep interest in the language and lifeways of the Gwich'in people and brings a wide range of knowledge and experience to her position on the Board.

+ POLLY THORP: Ms. Thorp was first appointed to the Board in 2004. She has lived in the north for more than 25 years, and she moved to Whitehorse in 2003. She has a degree in Native Studies from Trent University and a diploma from Yukon College. This education has helped her gain a solid understanding of northern cultures and issues. She is an avid hiker, trail runner and cross-country skier. She brings to the Board a keen interest in Yukon and northern landscape, history and culture.

SUPPORT PERSONNEL:

+ DEANA LEMKE: Ms. Lemke was first contracted by the Board during the 2006-2007 fiscal year to provide administrative and secretariat support for its activities. She is the proprietor of Beyond Words Business Services and has extensive experience in board functioning and financial management.

+ GARRY NJOOTLI: Mr. Njootli was appointed Yukon Toponymist in 2003. He is responsible for reviewing place-name submissions sent to the Government of Yukon's Heritage Resources Unit. He ensures they are complete and meet basic criteria before being forwarded to the Yukon Geographical Place Names Board for consideration. He also serves as a non-voting member of the Board. Mr. Njootli is a member of the Vuntut Gwitchin First Nation (Old Crow, Yukon).

Remembering Robert Lee Jackson

YGPNB Co-Chair 2004 - 2012

Robert Jackson with Wayne Towriss and Monty Alford

Robert Jackson with Teslin Tlingit representatives

Our friend and colleague, Mr. Robert Lee Jackson, passed away shortly after he final meeting of the 2011-2012 fiscal year. He had served the Board faithfully as Co-Chair since 2004. His pleasing and calm persona endeared him to everyone, and he was an excellent ambassador for the Board in both local and national meetings. We will miss his presence greatly.

Gunalchish and Mahsi' Choo, Robert!

Junction of Wind River and Peel River, showing low water conditions in September 1997. In the Gwich'in language, Wind River is known as Tr'iniintr'aii Njik, 'the river that wind blows through (constantly)'.

Assessment Criteria for Place Name Applications

Under the established review process, place name applications submitted are first reviewed by the Yukon Toponymist who confirms each application's accuracy and completeness. The Yukon Toponymist then forwards the application to the Board.

The Board uses the following guidelines to assess applications:

1. First priority shall be given to names with long-standing local usage by the general public, particularly indigenous names in the local native language.

2. Names of rivers, lakes, creeks, and other physical features shall be used for the entire feature. For example, the Yukon River has one name for its entire length, although it is visible from many locations such as Whitehorse, Carmacks, Ft. Selkirk and Dawson City.

3. Proposals to name a place or geographical feature after a specific person shall show that the person to be commemorated has contributed significantly to the area where the feature is located. In most cases, personal names may be given to geographical features only after the person's death.

4. When proposing names for previously unnamed features, those for which no local names exist, preference shall be given to names from native languages, names that describe the feature, names associated with historical events, and the names of people who have made an important contribution to the area where the place name is proposed.

5. Names shall be recognizable words or acceptable combinations of words, and shall be in good taste. Names that are discriminatory or derogatory from the point of view of race, gender, colour, religion or political affiliation shall not be accepted.

6. The spelling and accenting of names shall agree with the rules of the language in which they were written.

7. The Board has no jurisdiction over the assignment of names within municipalities, parks, territorial divisions, or other legal bodies that have been created by, or result from, legislation. Proposals for name changes within a national park are subject to federal review and approval. When geographical features are wholly or partly located within a national park, names and name changes proposals are to be referred directly to Natural Resources Canada (NRCan) - Geographical Names Section.

Autumn scene in the traditional territory of the Teetl'it Gwich'in in northern Yukon. Hungry Creek in the foreground flows east from Hungry Lake to join Wind River at far right. Hungry Lake is known as Van Choo, 'big lake', in the Gwich'in language. Hungry Creek is Van Choo Tshik, 'creek (flowing from) Hungry Lake.' Mount Deception at the junction is known as Vinidiinlaii, 'river current flows around its base.'

Summary of Board Activities During 2011-12 Fiscal Period

The Yukon Geographical Place Names Board carried out a variety of tasks during the 2011-2012 fiscal year:

a) Board Meetings

The Board held meetings in Whitehorse on November 25, 2011, January 18, 2012 (a Working Group session), and February 28, 2012, all meetings taking place in the Yukon Native Language Centre library at Yukon College. The YNLC setting is especially conducive to the conduct of Board business, with ample space, computer and sound recording resources, as well as an extensive reference library of toponymic and historical materials. YNLC staff often provide helpful technical assistance to the meetings.

b) National Meeting

The Geographic Names Board of Canada Board holds its national meeting in various regions of the country on a rotating basis. In late August, 2011, it met in Dawson City, Yukon. YGPNB members Polly Thorp and Robert Lee Jackson as well as Board Secretariat Deana Lemke attended this important meeting as observers. Yukon Government hosted the meeting and YGPNB itself hosted a well-received reception for the delegates during one of the evenings. Co-Chair Robert Lee Jackson gave opening comments at the reception, speaking about the local Board and its mandate, as well as his traditional background and experience.

YGPNB members subsequently discussed the value of future participation as observers in the national meetings. With encouragement from Yukon Government's official representative to those meetings, the Board made provisions in its planning and budget for attendance at the next national meeting to be held in September 2012 in the Province of Quebec.

c) Review of Place Name Applications

At its November 25, 2011 meeting, the Board revisited previous submissions and approvals related to Kaska place names. Some of them dated back several years. The Board noted that the YG Toponymist had corrected the latitudes and longitudes of several submissions and edited place names containing both English and aboriginal language words. The Board reviewed and approved the revisions presented by the Toponymist.

During its February 28, 2012 meeting, the Board began reviewing the first batch of Gwich'in place names to be submitted since the 1990s. The names under review were for places in the Peel River region of the Yukon. Deliberations were assisted by the presence of Teetl'it Gwich'in Elders Robert and Walter Alexie, brothers from Ft. McPherson, NT. Also on hand were Ingrid Kritsch and Alestine André representing the Gwich'in Social and Cultural Institute that had prepared the submissions for review by YGPNB. YNLC linguist André Bourcier assisted by providing transcriptions of the names as pronounced by the visiting Elders. Fifteen names of Gwich'in origin were reviewed and recommended by the Board for either official or alternate status. Final approval rests with the Minister of Tourism and Culture.

d) Training

On January 18, 2012, Board members Polly Thorp and Monty Alford, along with Secretariat Deana Lemke, participated in a training workshop presented by Yukon College on Yukon First Nations history and self-government.

e) Website

The Board Website, www.yukonplacenames.ca, was created some years ago with Flash technology. It is contains excellent graphics and sound but currently does not display the correct spellings of First Nation names that require special diacritics for linguistic features such as tone and nasalization. Work has begun locally with YNLC to ensure that this matter is resolved before posting additional content to the Website.

e) Photo Documentation

The Board authorized aerial photo documentation which took place in early October, 2011. The flight itinerary was determined in advance by YGPNB Co-Chair John Ritter, photographer Wayne Towriss, and Yukon Toponymist Garry Njootli. The documentation included areas along Tatshenshini and Alsek Rivers with special emphasis on places referenced by early writers such as E. J. Glave and Arthur Krause.

The Board strives to compile a complete set of information for each place name it recommends for approval by the Minister, including pronunciation, meaning and historical/cultural significance, with visual documentation wherever possible.

Hungry Lake has been a favored trapping and hunting area for generations of Teetł'it Gwich'in people now living in Ft. McPherson, NT. The structures shown here date from the 1950s. Hungry Lake is known as Vap Choo, 'big lake' in the Gwich'in language.

Place Names Documentation Project

Since 1996, the *Yukon Geographical Place Names Board* and the Yukon Native Language Centre have jointly conducted a place name photo documentation project that visually records Yukon sites and features. The landscape images in this report are examples of the cost-shared documentation.

All place name photos in this report were taken by Wayne Towriss for the Yukon Native Language Centre and the Yukon Geographical Place Names Board.

The Board's Web Site

The *Yukon Geographical Place Names Board* web site was launched in January of 2005.

Board members believe the web site is a useful tool for informing the public about Yukon's rich culture and history that is reflected in the place names. As well, the Board believes the web site is an excellent vehicle for describing processes and criteria used to evaluate place name applications.

Additionally, the web site offers viewers the opportunity to observe photographs of Yukon features and to listen to sound files of First Nation elders pronouncing the names of these features in their own language. For example, photographs of *Jekwdítl'eda* (Alligator Lake) and *Nàxàdhèr* (Old Woman Rock) are illustrated, and sound files of these names in Southern Tutchone and Hän are featured.

To view the Board's web site go to: **www.yukonplacenames.ca**

YGPNB 2012 - 2013

Over the next year the Board will continue to review place name applications. As part of this process, the Board will consult regularly with the Yukon Toponymist to ensure that all applications received are complete and accurate. The Board will also continue to consult with applicants, First Nations, language experts and the public as required to confirm that all documentation is correct before applications are decided. The approved applications will be forwarded to the Minister of Tourism and Culture, who then will make the final decision based on the Board's recommendation.

The Board will continue to work with governments to ensure that approved place name features are included in accordance with map production specifications of Canada on revised maps of the National Topographic System.

YUKON PLACE NAME INFORMATION

Information about Yukon and other Canadian place names can be obtained by consulting the Geographic Names Board of Canada database at:

GEO NAMES
Natural Resources Canada
Room 634-615 Booth Street
Ottawa, Ontario
Canada K1A 0E9

Email: geonames@nrcan.gc.ca

www.geonames.nrcan.gc.ca

For information about the Yukon Geographical Place Names process or to obtain a status report on an application submitted contact:

YUKON TOPONYMIST
Cultural Services Branch
Heritage Resources Unit (L-1)
P.O. Box 2703
Whitehorse, Yukon
Canada Y1A 2C6

Telephone: (867) 667-3099
Toll-free: (800) 661-0408 (ext. 3099)
Fax: (867) 393-6456

www.yukonheritage.com

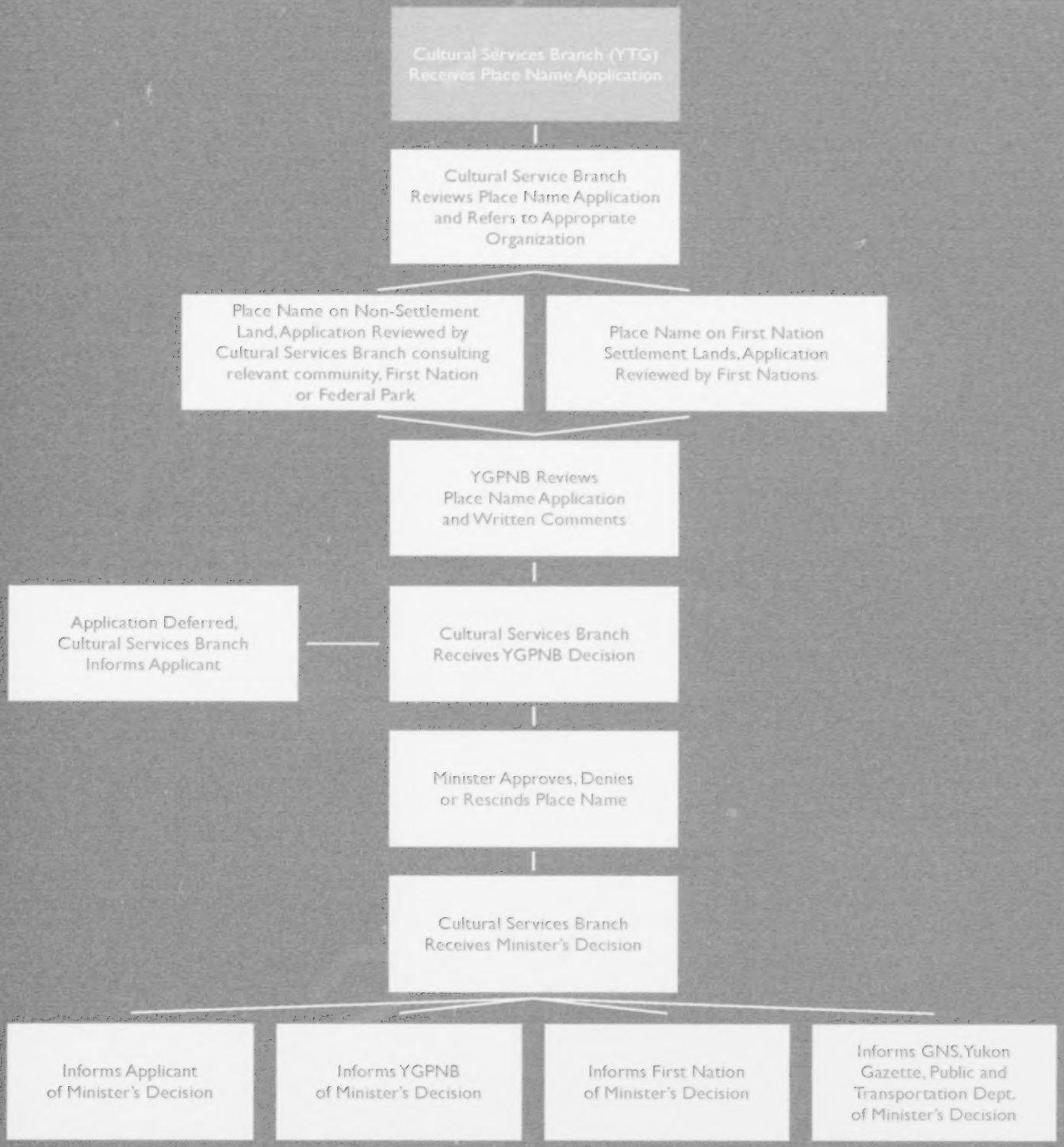
For additional information about the activities and mandate of the *Yukon Geographical Place Names Board* please contact:

SECRETARIAT
Yukon Geographical Place Names Board
P.O. Box 31164
Whitehorse, Yukon
Canada Y1A 5P7

Telephone: (867) 667-7500
Fax: (867) 393-3904
Email: yukonplacenames@yknet.ca

www.yukonplacenames.ca

FIGURE 1: GEOGRAPHICAL PLACE NAMES APPLICATION PROCESS FLOW SHEET


Cultural Services Branch (YTG) Receives Place Name Application
Cultural Service Branch Reviews Place Name Application and Refers to Appropriate Organization
Place Name on Non-Settlement Land, Application Reviewed by Cultural Services Branch consulting relevant community, First Nation or Federal Park
Place Name on First Nation Settlement Lands, Application Reviewed by First Nations
YGPNB Reviews Place Name Application and Written Comments
Application Deferred, Cultural Services Branch Informs Applicant
Cultural Services Branch Receives YGPNB Decision
Minister Approves, Denies or Rescinds Place Name
Cultural Services Branch Receives Minister's Decision
Informs Applicant of Minister's Decision
Informs YGPNB of Minister's Decision
Informs First Nation of Minister's Decision
Informs GNS, Yukon Gazette, Public and Transportation Dept. of Minister's Decision

YUKON GEOGRAPHICAL PLACE NAMES BOARD

FINANCIAL STATEMENTS

March 31, 2012

INDEX

Management Responsibility Statement

Independent Auditors' Report

Statement of Operations and Changes in Net Assets

Statement of Financial Position

Statement of Cash Flows

Notes to Financial Statements

MANAGEMENT RESPONSIBILITY STATEMENT

The accompanying financial statements are the responsibility of management. The financial statements were prepared by management in accordance with Canadian generally accepted accounting principles and are considered by management to present fairly the financial position and results of operations.

Management is responsible for implementing and maintaining a system of internal controls designed to provide reasonable assurance that assets are safeguarded and that financial records are properly maintained to provide reliable information for the preparation of financial statements.

Management is responsible for ensuring that it fulfills its responsibilities for financial reporting and internal control. The financial statements were reviewed and approved by management.

M McKay & Associates Ltd., an independent firm of Certified General Accountants, was engaged to examine the financial statements in accordance with Canadian auditing standards. Their report, stating the scope of their examination and opinion on the financial statements, follows.

Secretariat

Board member

June 22, 2012

INDEPENDENT AUDITORS' REPORT

To the Members of
Yukon Geographical Place Names Board

We have audited the accompanying financial statements of Yukon Geographical Place Names Board which include the statement of financial position as at March 31, 2012, the statement of operations and changes in net assets, and the statement of cash flows, for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements present fairly, in all material respects, the financial position of Yukon Geographical Place Names Board as at March 31, 2012, and its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

M. McKay & Associates

M. McKay & Associates Ltd.
Certified General Accountants

Whitehorse, Yukon
June 22, 2012

YUKON GEOGRAPHICAL PLACE NAMES BOARD
PLACE NAMES BOARD
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
For the year ended March 31, 2012

	2012	2011
REVENUE		
Yukon government transfer	$ 70,652	$ 69,516
Interest	546	716
Council of Yukon First Nations	-	4,850
	71,198	75,082
EXPENSES		
Secretariat		
Honoraria	21,833	23,063
Travel	16,375	16,003
Annual report	8,552	7,461
Documentation	7,459	5,448
Rent	4,791	9,469
Professional fees	4,525	4,059
Communications and website	4,099	4,084
Conferences and seminars	1,204	2,183
Office and general	1,000	-
Training	596	567
Bank charges	308	-
Meetings	225	60
	120	236
	71,087	72,633
EXCESS OF REVENUE OVER EXPENSES	111	2,449
Unrestricted net assets, beginning of year	135,185	132,736
Unrestricted net assets, end of year	$ 135,296	$ 135,185

YUKON GEOGRAPHICAL PLACE NAMES BOARD
PLACE NAMES BOARD
STATEMENT OF FINANCIAL POSITION
March 31, 2012

	2012	2011
ASSETS		
CURRENT		
Cash	$ 137,369	$ 137,735
Prepaid expenses	840	
Goods and Services Tax recoverable	1,057	1,400
	139,266	139,135
OFFICE FURNITURE AND EQUIPMENT (Note 5)	7,993	8,365
	$ 147,259	$ 147,500
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	$ 3,970	$ 3,950
	3,970	3,950
NET ASSETS		
Investment in capital assets	7,993	8,365
Unrestricted net assets	135,296	135,185
	143,289	143,550
	$ 147,259	$ 147,500

Approved by the Board:

_____ Chairperson

YUKON GEOGRAPHICAL PLACE NAMES BOARD
PLACE NAMES BOARD
STATEMENT OF CASH FLOWS
For the year ended March 31, 2012

	2012	2011
OPERATING ACTIVITIES		
Government transfer and expense reimbursements	$ 70,652	$ 74,366
Interest received	546	716
Paid to suppliers and board honoraria	(71,564)	(74,465)
Cash flow (to) from operating activities	(366)	617
(DECREASE) INCREASE IN CASH	(366)	617
Cash, beginning of year	137,735	137,118
CASH, end of year	$ 137,369	$ 137,735

YUKON GEOGRAPHICAL PLACE NAMES BOARD
PLACE NAMES BOARD
NOTES TO FINANCIAL STATEMENTS
March 31, 2012

1. PURPOSE OF THE ORGANIZATION

Yukon Geographical Place Names Board was established under the Umbrella Final Agreement, and Yukon First Nations Final Agreements. Its main purpose is to consider and recommend to the Yukon government the naming or renaming of places or features in Yukon. It is exempt from income taxation under Sec. 149(1)(l) of the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements were prepared in accordance with Canadian generally accepted accounting principles, using the following accounting policies:

a) Capital assets purchases are reported as expenses in the year purchased, and recorded as capital assets valued at historical cost. Proceeds from the disposition of capital assets are reported as revenue in the year of sale. Amortization is not recorded. The Investment in Capital Assets account reports the net book value of capital assets.

b) Yukon government transfers are recognized when received or receivable, in accordance with the terms of the Transfer Payment Funding Agreement.

c) The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those reported.

3. FUTURE CHANGES IN ACCOUNTING STANDARDS

Starting with the subsequent fiscal year, the board must adopt the new accounting standards for not-for-profit organizations. Its current accounting policies are substantially in compliance with the new standards, and it does not anticipate major changes in accounting policies on adopting the new standards.

4. FINANCIAL INSTRUMENTS

Financial instruments consist of cash, accounts receivable, and accounts payable. Risks inherent in the use of financial instruments may include credit, currency, interest rate, other price, and liquidity risks.

The Board minimizes credit and currency risks by maintaining its bank accounts with a large established Canadian bank, and conducting all of its transactions in Canadian currency. Bank deposit accounts are subject to interest rate risk due to fluctuating interest rates paid. Interest rate risk on accounts receivable and accounts payable is limited by their short term nature. Other price risk is avoided by not holding financial instruments subject to market fluctuations. Liquidity risk is minimized by controlling expenses within available revenues, and maintaining sufficient cash reserves.

YUKON GEOGRAPHICAL PLACE NAMES BOARD
PLACE NAMES BOARD
NOTES TO FINANCIAL STATEMENTS
March 31, 2012

5. CAPITAL ASSETS

During the year, obsolete capital assets that cost $372 were written off.

6. COMPARATIVE AMOUNTS

Certain comparative amounts were reclassified to conform with the current year presentation.

7. ECONOMIC DEPENDENCE

The board is dependent upon Yukon government transfers for continuing operations.

Riffles in the Peel River east of Aberdeen Canyon

yukonplacenames.ca